



**CERTIFICATION OF  
NON-FOREIGN STATUS**

**Date:** \_\_\_\_\_

Section 1445 of the Internal Revenue Code requires a transferee (buyer) of a U.S. Real Property interest to withhold fifteen percent (15%) of the gross sales price if the transferor (seller) is a foreign person or entity unless the transferee receives a certification of non-foreign status from the transferor (seller). The certification must be signed under penalties of perjury, stating the transferor is not a foreign person/entity and containing the transferor's name, address, and U.S. Taxpayer Identification Number.

Sellers who provide such a certification are exempt from withholding and the estimated tax cannot be collected from them unless the buyer or their agent have knowledge the certification is false.

**Certification of Non-Foreign Status by Individual (a separate statement must be completed by each individual seller)**

I, the undersigned Seller(s), hereby certify the following:

1. I am **not** a non-resident alien for the purposes of U.S. Income Taxation;
2. My U.S. taxpayer identifying no. (Social Security No.) is: \_\_\_\_\_;
3. My home address is:

\_\_\_\_\_  
\_\_\_\_\_.

I understand this certification may be disclosed to the Internal Revenue Service by the transferee and any false statement I have made herein could be punished by fine, imprisonment, or both.

Under penalty of perjury I declare I have completed this certification and to the best of my knowledge and belief it is true, correct and complete.

IN WITNESS WHEREOF, the undersigned have executed this document on the date(s) set forth below.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date